

**School Corporation Expenditures by Expenditure Type**  
**Biannual Financial Report Data July 2011 - June 2012**  
**Mississinewa Community School Corp (2855)**

Mississinewa Community School Corp (2855)

Student Instructional Category	FY06 % of Total		FY09 % of Total		FY11 % of Total		FY12 % of Total	
	FY 2006	Exp	FY 2009	Exp	FY 2011	Exp	FY 2012	Exp
Student Academic Achievement	\$12,298,807	60.9%	\$14,349,570	61.3%	\$13,041,378	58.2%	\$14,002,730	58.5%
Student Instructional Support	\$1,915,803	9.5%	\$2,202,242	9.4%	\$2,549,384	11.4%	\$2,238,947	9.4%
Overhead and Operational	\$3,409,884	16.9%	\$4,522,624	19.3%	\$4,550,595	20.3%	\$4,958,870	20.7%
Nonoperational	\$2,579,082	12.8%	\$2,344,673	10.0%	\$2,271,398	10.1%	\$2,740,193	11.4%
<b>Grand Total</b>	<b>\$20,203,577</b>		<b>\$23,419,109</b>		<b>\$22,412,755</b>		<b>\$23,940,740</b>	

Student Instructional Expenditures (Academic Achievement plus Support)	FY 2006	FY 2009	FY 2011	FY 2012
	70.4%	70.7%	69.6%	67.8%



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<b>Student Academic Achievement</b>								
	11100 Regular Programs; Elementary	\$2,535,680	\$3,708,997	\$3,736,015	\$3,815,045	50%	3%	2%
	11200 Regular Programs; Middle/Junior High	\$975,114	\$1,390,930	\$1,431,554	\$1,650,226	69%	19%	15%
	11300 Regular Programs; High School	\$1,914,836	\$2,696,696	\$2,589,942	\$2,567,977	34%	-5%	-1%
	11355 Regular Programs; High School; Academic Honors High Ability Student Programs	\$23,000	\$34,200	\$22,350	\$88,200	283%	158%	295%
	11430 Vocational Education; Distributive Education	\$62,854	\$65,740	\$68,193	\$67,023	7%	2%	-2%
	11450 Vocational Education; Consumer and Homemaking	\$114,552	\$85,170	\$97,519	\$7,673	-93%	-91%	-92%
	11630 Regular Programs; Alternative Education Programs; High School	\$0	\$15,739	\$39,590	\$36,968		135%	-7%
	12110 Gifted And Talented; Gifted and Talented	\$10,850	\$37,232	\$0	\$0	-100%	-100%	
	12150 Gifted And Talented; High Ability Student Programs	\$0	\$21,170	\$10,417	\$6,864		-68%	-34%
	12210 Mental Disabilities; Mild Mental Disabilities	\$149,177	\$274,498	\$288,679	\$255,097	71%	-7%	-12%
	12230 Mental Disabilities; Severe Mental Disabilities	\$354,533	\$464,647	\$462,974	\$514,043	45%	11%	11%
	12310 Physical Impairment; Orthopedic Impairment	\$1,057	\$0	\$0	\$0	-100%		
	12340 Physical Impairment; Hearing Impairment	\$16,773	\$18,534	\$0	\$0	-100%	-100%	
	12350 Physical Impairment; Homebound	\$4,813	\$19,097	\$9,590	\$9,715	102%	-49%	1%
	12410 Emotional Disabilities; Emotional Disabilities; Full Time	\$258,037	\$445,736	\$431,492	\$392,040	52%	-12%	-9%
	12510 Culturally Different; Communication Disorders	\$105,573	\$144,706	\$141,717	\$177,692	68%	23%	25%
	12520 Culturally Different; Compensatory	\$695	\$1,237	\$0	\$0	-100%	-100%	
	12610 Learning Disability	\$448,695	\$522,564	\$519,101	\$431,136	-4%	-17%	-17%
	12810 Special Education Preschool	\$78,292	\$182,700	\$198,601	\$306,776	292%	68%	54%
	12900 Other Special Programs	\$3,898	\$428,100	\$50,088	\$23,860	> 500%	-94%	-52%
	14300 Summer School Programs; High School	\$40,360	\$3,380	\$0	\$17,924	-56%	430%	
	16100 Remediation Testing	\$114,690	\$78,843	\$0	\$0	-100%	-100%	
	16200 Preventive Remediation	\$31,300	\$0	\$12,379	\$0	-100%		-100%
	17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special	\$2,219,691	\$3,142,870	\$2,369,062	\$3,066,305	38%	-2%	29%
	22110 Improvement of Instruction; Service Area Direction	\$0	\$72,680	\$50,159	\$46,725		-36%	-7%
	22120 Improvement of Instruction; Instruction and Curriculum Development	\$7,657	\$0	\$0	\$9,727	27%		
	22130 Improvement of Instruction; Instructional Staff Training	\$61,743	\$8,395	\$1,597	\$2,738	-96%	-67%	71%
	22190 Improvement of Instruction; Other Improvement of Instructional Services	\$0	\$0	\$0	\$20,000			
	22220 Library/Media Services; School Library	\$207,873	\$236,045	\$234,065	\$172,999	-17%	-27%	-26%
	22230 Library/Media Services; Audiovisual	\$15,419	\$10,937	\$17,657	\$12,726	-17%	16%	-28%
	22290 Library/Media Services; Other Educational Media Services	\$0	\$0	\$0	\$36,559			
	22320 Instruction, Related Technology; Student Learning Centers	\$0	\$345	\$400	\$55,860		> 500%	> 500%
	22340 Instruction, Related Technology; Systems Application Development	\$0	\$9,954	\$24,629	\$3,075		-69%	-88%
	22360 Instruction, Related Technology; Network Support	\$127,366	\$155,225	\$167,537	\$191,891	51%	24%	15%
	22370 Instruction, Related Technology; Hardware Maintenance and Support	\$0	\$17,434	\$0	\$0		-100%	
	22900 Other Support Service, Instructional Staff	\$0	\$55,771	\$66,071	\$15,866		-72%	-76%
	25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$53,853	\$0	\$0	\$0	-100%		
	25540 Textbooks for Rent or Resale; Other Textbook Rental Service	\$273	\$0	\$0	\$0	-100%		
	26497 2007 Account Code - Teachers Retirement Fund	\$448,249	\$0	\$0	\$0			
<b>Student Academic Achievement Total</b>		<b>\$10,386,904</b>	<b>\$14,349,570</b>	<b>\$13,041,378</b>	<b>\$14,002,730</b>	<b>35%</b>	<b>-2%</b>	<b>7%</b>
<b>Student Instructional Support</b>								
	21110 Attendance and Social Work Services; Service Area Direction	\$0	\$0	-\$10,451	\$0			
	21120 Attendance and Social Work Services; Attendance Services	\$55,301	\$0	\$0	\$0	-100%		
	21220 Guidance Services; Counseling Services	\$206,973	\$204,754	\$192,905	\$182,866	-12%	-11%	-5%
	21340 Health Services; Nurse Services	\$42,221	\$98,106	\$72,110	\$67,858	61%	-31%	-6%
	21390 Health Services; Other Health Services	\$18,220	\$36,251	\$28,204	\$0	-100%	-100%	-100%
	21420 Psychological Testing	\$53,041	\$93,217	\$45,172	\$65,428	23%	-30%	45%
	21610 Occupational Therapy, Related Services; Service Area Direction	\$0	\$112,028	\$117,217	\$180,017		61%	54%
	21720 Physical Therapy Services; Physical Therapy Services	\$0	\$41,608	\$0	\$2,487		-94%	
	21810 Special Education Administration; Service Area Direction	\$322,123	\$303,959	\$300,152	\$301,259	-6%	-1%	0%
	21990 Other Support Services, Students; Other Student Services	\$0	\$449	\$17,310	\$12,766		> 500%	-26%
	24100 Office of The Principal	\$841,092	\$1,311,871	\$1,786,766	\$1,426,266	70%	9%	-20%
<b>Student Instructional Support Total</b>		<b>\$1,538,971</b>	<b>\$2,202,242</b>	<b>\$2,549,384</b>	<b>\$2,238,947</b>	<b>45%</b>	<b>2%</b>	<b>-12%</b>
<b>Overhead and Operational</b>								
	23110 Board of Education; Service Area Direction	\$16,100	\$14,671	\$15,071	\$17,721	10%	21%	18%
	23150 Board of Education; Legal Services	\$5,895	\$28,916	\$16,077	\$3,177	-46%	-89%	-80%
	23160 Board of Education; Promotion Expenses	\$3,512	\$3,245	\$1,472	\$4,165	19%	28%	183%
	23210 Executive Administration; Office of The Superintendent	\$330,983	\$509,931	\$519,756	\$565,492	71%	11%	9%
	23230 Executive Administration; Staff Relations and Negotiations	\$0	\$4,199	\$4,497	\$607		-86%	-86%
	23290 Executive Administration; Other Executive Administration Services	\$13,625	\$60,517	\$18,124	\$143,714	> 500%	137%	> 500%

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	25110 Fiscal Services; Office of The Business Manager	\$80,366	\$117,425	\$123,342	\$127,207	58%	8%	3%
	25180 Fiscal Services; Property Accounting	\$6,265	\$2,685	\$9,150	\$1,200	-81%	-55%	-87%
	25191 Other Fiscal Services; Refund of Revenue	\$1,749	\$1,824	\$32,097	\$51,886	> 500%	> 500%	62%
	25192 Other Fiscal Services; Petty Cash	\$0	\$0	\$136	\$896			> 500%
	25195 Other Fiscal Services; Bank Account Service Charge	\$0	\$3,826	\$5,375	\$6,503		70%	21%
	25196 Other Fiscal Services; Cash Change	\$1,082	\$1,343	\$945	\$730	-33%	-46%	-23%
	25199 Other Fiscal Services; Other	\$1,923	\$0	\$0	\$0	-100%		
	25400 Planning, Research, Development and Evaluation	\$0	\$1,028	\$0	\$0		-100%	
	25750 Personnel Services; Health Services	\$1,054	\$29,609	\$640	\$507	-52%	-98%	-21%
	25790 Personnel Services; Other Professional Services	\$0	\$2,430	\$0	\$0		-100%	
	25820 Administrative Technology Services; Systems Analysis And Planning	\$0	\$53,191	\$16,878	\$79,780		50%	373%
	25840 Administrative Technology Services; Systems Operations	\$0	\$194	\$172	\$56		-71%	-67%
	25850 Administrative Technology Services; Network Support	\$0	\$25,810	\$27,080	\$25,970		1%	-4%
	25940 Settlements	\$15,500	\$0	\$0	\$0	-100%		
	25990 Other Support Services, Central	\$0	\$299,345	\$263,359	\$328,615		10%	25%
	26100 Operation and Maintenance of Plant Services; Service Area Direction	\$40,687	\$61,090	\$63,465	\$96,812	138%	58%	53%
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$1,058,597	\$1,471,088	\$1,504,858	\$1,546,228	46%	5%	3%
	26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$99,527	\$40,189	\$3,844	\$13,805	-86%	-66%	259%
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$9,137	\$54,660	\$28,913	\$50,937	457%	-7%	76%
	26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds	\$268	\$0	\$0	\$0			
	26700 Operation and Maintenance of Plant Services; Insurance	\$160,978	\$140,021	\$151,262	\$192,674	20%	38%	27%
	27010 Student Transportation; Service Area Direction	\$48,607	\$95,800	\$114,413	\$94,220	94%	-2%	-18%
	27100 Student Transportation; Vehicle Operation	\$273,578	\$348,175	\$397,776	\$373,763	37%	7%	-6%
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$112,679	\$135,400	\$145,637	\$159,377	41%	18%	9%
	27400 Student Transportation; Purchase of School Buses	\$102,385	\$153,553	\$88,706	\$0	-100%	-100%	-100%
	27500 Student Transportation; Insurance on Buses	\$26,171	\$0	\$16,534	\$16,461	-37%		0%
	27910 Student Transportation; Bus Driver Training	\$0	\$0	\$0	\$100			
	31100 Food Services Operations; Service Area Direction	\$29,788	\$30,317	\$29,951	\$31,131	5%	3%	4%
	31200 Food Services Operations; Food Preparation and Dispensing	\$287,707	\$429,361	\$482,998	\$490,946	71%	14%	2%
	31400 Food Services Operations; Food Purchases	\$283,295	\$402,781	\$468,065	\$534,193	89%	33%	14%
<b>Overhead and Operational Total</b>		<b>\$3,011,458</b>	<b>\$4,522,624</b>	<b>\$4,550,595</b>	<b>\$4,958,870</b>	<b>65%</b>	<b>10%</b>	<b>9%</b>
<b>Nonoperational</b>								
	33100 Community Service Operations; Direction of Community Services	\$0	\$996	\$8,168	\$136		-86%	-98%
	33200 Community Recreation	\$25,968	\$15,295	\$20,323	\$21,446	-17%	40%	6%
	33400 Athletic Coaches	\$189,192	\$198,391	\$199,636	\$136,687	-28%	-31%	-32%
	33990 Other Community Services; Other	\$356	\$0	\$0	\$0	-100%		
	41000 Facilities Acquisition and Construction; Land Acquisition and Development	\$4,445	\$105,817	\$12,000	\$17,450	293%	-84%	45%
	43000 Facilities Acquisition and Construction; Professional Services	\$6,195	\$18,092	\$11,254	\$24,212	291%	34%	115%
	45100 Building Acquisition, Construction and Improvements	\$1,161,844	\$428,840	\$230,935	\$599,920	-48%	40%	160%
	45200 Building Acquisition, Construction and Improvement; Energy Savings Contracts	\$0	\$192,939	\$294,221	\$363,041		88%	23%
	45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$0	\$43,775	\$37,869	\$25,257		-42%	-33%
	45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$654	\$0	\$0	\$0	-100%		
	46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment	\$189	\$0	\$0	\$0	-100%		
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$108,000	\$304,078	\$51,347	\$59,593	-45%	-80%	16%
	49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$0	\$12,866	\$12,663	\$96,011		> 500%	> 500%
	51100 Debt Services; Principal on Debt; Bonds	\$160,000	\$195,000	\$215,000	\$220,000	38%	13%	2%
	51600 Debt Services; Principal on Debt; Other Department of Local Government Finance Apprc	\$0	\$0	\$22,338	\$36,575			64%
	52100 Debt Services; Interest on Debt; Bonds	\$100,201	\$66,863	\$50,675	\$41,396	-59%	-38%	-18%
	53100 Debt Services; Lease Rental; Buildings ; Principal	\$0	\$0	\$0	\$1,500			
	54200 Common School Fund; Principal	\$761,721	\$351,286	\$619,663	\$636,616	-16%	81%	3%
	54250 Common School Fund; Interest	\$0	\$410,435	\$485,307	\$460,353		12%	-5%
<b>Nonoperational Total</b>		<b>\$2,518,765</b>	<b>\$2,344,673</b>	<b>\$2,271,398</b>	<b>\$2,740,193</b>	<b>9%</b>	<b>17%</b>	<b>21%</b>
<b>Prorated By Fund</b>								
	26491 2007 Account Code - PERF	\$194,687	\$0	\$0	\$0			
	26492 2007 Account Code - Social Security	\$742,362	\$0	\$0	\$0			
	26493 2007 Account Code - Workmen's Compensation	\$61,945	\$0	\$0	\$0			
	26494 2007 Account Code - Group Insurance	\$1,308,649	\$0	\$0	\$0			
	26496 2007 Account Code - Unemployment Compensation	\$1,162	\$0	\$0	\$0			
	26498 2007 Account Code - Severance / Early Retirement Pay	\$438,675	\$0	\$0	\$0			
<b>Prorated By Fund Total</b>		<b>\$2,747,480</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>			